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ABSTRACT

This booklet outlines the conversion of the Western Wayne (Indiana) Schools from a traditional school accounting and budgeting system to a program accounting and budgeting system. The Western Wayne Schools became the first district to adopt Indiana's new program accounting and budgeting system in 1975. The Indiana approach to program accounting is based on USOE Handbook II, Revised, but it also incorporates many aspects of the traditional line-item approach. The booklet lists the categories of accounting objects and functions prescribed by the Indiana State Board of Accounts, as well as the objects and functions used by the Western Wayne Schools. The ten-digit coding structure required for reporting to the state is briefly outlined, and extensive crosswalks of objects and functions for relating those used by Western Wayne to those in USOE Handbook II, Revised are also included. A number of exhibits present sample program budget worksheets and similar documents used by the Western Wayne Schools. (JG)

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Program Accounting for Indiana Schools

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EA 008 947

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TABLE OF CONTENTS

	PAGE
INTRODUCTION	1
FUNDS	2
OBJECTS	4
FUNCTIONS	6
WESTERN WAYNE OBJECTS	11
WESTERN WAYNE FUNCTIONS	13
INSTRUCTIONAL PROGRAMS	16
WESTERN WAYNE COST CENTERS	16
ACCOUNT CODE STRUCTURE	17
CROSSWALK OF OBJECTS - No. 1	18
CROSSWALK OF OBJECTS - No. 2	22
CROSSWALK OF FUNCTIONS - No. 3	23
CROSSWALK OF FUNCTIONS - No. 4	26
EXHIBITS	
BREAKDOWN OF TEACHERS' SALARIES (A)	27
PROGRAM BUDGET WORKSHEETS (B, C, D, E, F)	28
CLAIM EXAMPLE (G)	33
PURCHASE ORDER EXAMPLE (H)	34
WESTERN WAYNE PROGRAM ACCOUNTING DIARY	35

INTRODUCTION

Program accounting means, simply, budgeting of and accounting for money on a program rather than on a broad functional basis. Traditional school budgeting practices have patterned the cost of activities into prescribed line item accounts within functional groups. Under the program accounting system, the budget becomes a plan for administrating the corporation's activities (programs) as defined by each individual school corporation. The Indiana approach to program accounting is based on USOE Handbook II, Revised, but many aspects of the present accounting method are included. In this way, the best of both systems are combined to achieve maximum effectiveness.

The Western Wayne Schools became a pilot project for the development of Indiana's program accounting and budgeting system in early 1972. Extensive effort was put into program identification, program analysis, crosswalking the budget, and installing the new chart of accounts. On January 1, 1975, the Western Wayne Schools became the first school corporation in Indiana to account for and budget totally by program. Permission to use the new account numbers was given by the State Board of Accounts and the State Board of Tax Commissioners.

This document describes the efforts and accomplishments of the Western Wayne Schools and the Division of Planning and Evaluation in the conversion to program accounting.

Dr. Richard Amick, Superintendent
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FUNDS

(Based on Accounting Manual for Indiana Public School Corporations)

A fund, as used in this manual, represents moneys set aside for specific activities of a school corporation. A fund constitutes a complete accounting entity and all financial transactions, both receipts and disbursements, are recorded in the fund to which they pertain. The funds established by law for Indiana School Corporations are: General Fund, Cumulative Building Fund, School Lunch and Textbook Rental. Under certain conditions a Construction Fund and other special funds may be established. Numerical designations for each of these shall be as follows:

General Fund	01
Debt Service Fund	02
Cumulative Building Fund	03
Construction Fund	04
School Lunch Fund	05
Textbook Rental Fund	06

Any special funds established must begin with No. 07 and continue in advancing order.

GENERAL FUND

To be used to record all receipts and disbursements for current operating purposes. It may also be used for capital outlay expenditures.

DEBT SERVICE FUND

To be used to record all receipts and disbursement for debt service. This includes the payment of school bonds and coupons, base-rental agreements, civil bond obligations assumed through reorganization, veterans' memorial fund repayments and common school fund repayments, but shall not include emergency and temporary loans obtained for the benefit of any other fund.

CUMULATIVE BUILDING FUND

To be used to record all receipts and disbursements from the proceeds of a tax levied for this purpose as described by the State Board of Accounts. Disbursements from this fund may be made for the purchase of land and improvements thereon, school site improvement, construction of new buildings, additions to or remodeling of existing buildings, furniture and equipment for new and remodeled buildings, original capital cost of equipping buildings, presently used for school purposes, acquisition and improvement to land to be used as means of ingress or egress to school property, installation of a water system and a sewer system to service the school, and the original capital costs of school site improvements, including landscaping, installation of walks, playground surfacing and play areas but not including football.

CONSTRUCTION FUND

To be established in all instances where disbursements for capital outlay are made from receipts derived from the sale of general obligation bonds or from other outside sources. Some sources of receipts to this fund, other than from the sale of bonds, are Veterans' Memorial Fund loans, Common School Fund loans, federal grants, transfers from the Cumulative Building Fund if the expenditures for capital outlay are not made directly from that fund, and earnings on investments from this fund.

SCHOOL LUNCH FUND

When established in the school corporation account, is to be used to record all receipts from the sale of lunches, federal and state reimbursement, gifts and other receipts. It will also be used to record all disbursements for personal service, food, supplies and equipment for the school lunch program.

TEXTBOOK RENTAL FUND

To be used to record all receipts of fees collected for rent of textbooks and materials furnished to students; also to record all disbursements for purchase of textbooks, for repair of textbooks and for educational materials furnished to students for a designated fee.

SPECIAL FUNDS

May be established to account for money received by a school corporation for a specific purpose or purposes, if no local tax funds are involved. These funds may be from gifts, endowments or pursuant to federal statutes.

OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three digit serial number is used which makes it possible to search out detailed information. The following represents the objects of expenditure taken from Handbook II, Revised.

100 Salaries
- 110 Regular
- 120 Temporary
- 130 Overtime

200 Employee Benefits

300 Purchased Services
- 310 Professional and Technical Services
  - 311 Instruction Services
  - 312 Instructional Programs Improvement Services
  - 313 Pupil Services
  - 314 Staff Services
  - 315 Management Services
  - 316 Data Processing Services
  - 317 Statistical Services
  - 318 Board of Education Services
  - 319 Other Professional and Technical Services
- 320 Property Services
  - 321 Public Utility Services
  - 322 Cleaning Services
  - 323 Repairs and Maintenance Services
  - 324 Property Insurance
  - 325 Rentals
  - 329 Other Property Services
- 330 Transportation Services
  - 331 Pupil Transportation
  - 332 Travel
  - 339 Other Transportation Services
- 340 Communication
- 350 Advertising
- 360 Printing and Binding
- 370 Tuition
- 390 Other Purchased Services

400 Supplies and Materials
- 410 Supplies
- 420 Textbooks
- 430 Library Books
- 440 Periodicals
- 450 Warehouse Inventory Adjustment
- 490 Other Supplies and Materials

500 Capital Outlay
- 510 Land
- 520 Buildings
- 530 Improvements Other Than Buildings
- 540 Equipment
- 550 Vehicles
- 560 Library Books
- 590 Other Capital Outlay

600 Other Objects
- 610 Redemption of Principal
- 620 Interest
- 630 Housing Authority Obligations
- 640 Dues and Fees
- 650 Insurance and Judgments
  - 651 Liability Insurance
  - 652 Fidelity Bond Premiums
  - 653 Judgments Against the LEA
  - 659 Other Insurance and Judgments
- 690 Miscellaneous Objects

700 Transfers
- 710 Fund Modifications
- 720 Transits
- 790 Other Transfers

FUNCTION

Function means the action a person takes or the purpose for which a thing exists or is used. Function includes the activities or actions which are performed to accomplish the objectives of an enterprise. The activities of an LEA are classified into five broad areas or functions: Instruction, Supporting Services, Community Services, Nonprogrammed Charges and Debt Services. Functions are further broken down into Subfunctions and Service Areas which are subsequently subdivided in Areas of Responsibility. The following represents the functions taken from the proposed School Budget Form No. 1, as prescribed by the State Board of Accounts.

10000 INSTRUCTION
- 11000 Regular Programs
  - 11100 Elementary Programs
    - 11101 Pre-School
    - 11102 Kindergarten
    - 11103 Grade 1
    - 11104 Grade 2
    - 11105 Grade 3
    - 11106 Grade 4
    - 11107 Grade 5
    - 11108 Grade 6
    - 11109 Non-Graded
    - 11111 Art
    - 11114 English
    - 11115 Foreign Languages
    - 11119 Mathematics
    - 11120 Music
    - 11121 Physical Education and Health
    - 11122 Science
    - 11123 Social Studies
    - 11180 General Education
    - 11189 Co-Curricular
    - 11190 Other Elementary
  - 11200 Middle/Junior High School
    - 11210 Agriculture
    - 11211 Art
    - 11212 Business
    - 11214 English
    - 11215 Foreign Languages
    - 11216 Home Economics
    - 11217 Industrial Arts
    - 11219 Mathematics
    - 11220 Music
    - 11221 Physical Education and Health
    - 11222 Science
    - 11223 Social Studies
    - 11224 Vocational
    - 11280 General Education
    - 11289 Co-Curricular
    - 11290 Other Middle/Junior High

11300 High School
- 11310 Agriculture
- 11311 Art
- 11312 Business
- 11313 Driver Education
- 11314 English
- 11315 Foreign Languages
- 11316 Home Economics
- 11317 Industrial Arts
- 11318 Junior R.O.T.C.
- 11319 Mathematics
- 11320 Music
- 11321 Physical Education and Health
- 11322 Science
- 11323 Social Studies
- 11324 Vocational
- 11380 General Education
- 11389 Co-Curricular
- 11390 Other High School

12000 Special Programs
- 12100 Gifted and Talented
- 12200 Mentally Handicapped
  - 12210 Educable Mentally Retarded
  - 12220 Trainable Mentally Retarded
  - 12230 Severely and Profoundly Mentally Retarded
- 12300 Physically Handicapped
  - 12310 Physically Handicapped
  - 12320 Multiple Handicapped
  - 12330 Visually Handicapped
  - 12340 Hearing Impaired
  - 12350 Homebound
- 12400 Emotionally Disturbed
- 12500 Culturally Different
- 12600 Pupils With Learning Disabilities
  - 12610 Neurologically Impaired/Learning Disabled

13000 Adult/Continuing Education Programs
- 13100 Adult Basic Education
- 13200 Advanced Adult Education
- 13300 Occupational Programs
- 13600 Special Interest Programs
- 13900 Other Adult/Continuing Education Programs

14000 Summer School Programs
- 14100 Elementary
- 14200 Middle/Junior High School
- 14300 High School

20000 SUPPORT SERVICES

21000 Support Services - Pupils
- 21100 Attendance Services
  - 21120 Attendance Services
  - 21140 Pupil Accounting
- 21200 Guidance Services
  - 21220 Counseling Services
  - 21240 Information Services
  - 21250 Records Maintenance

21300 Health Services
21320 Medical Services
21330 Dental Services
21340 Nurse Services
21390 Other Health Services
21400 Psychological Services
21420 Psychological Testing
21430 Psychological Counseling
21500 Speech Pathology and Audiology Services
21520 Speech Pathology Services
21530 Audiology Services
21600 Special Education Administration

22000 Support Services - Instruction Staff
22100 Improvement of Instruction and Curriculum
22200 Educational Media Services
22210 Service Area Direction
22220 School Library
22230 Audiovisual
22240 Educational Television
22250 Computer Assisted Instruction Services

23000 Support Services - General Administration
23100 Governing Body Services
23120 Service Area Direction and Assistants
23150 Legal Services
23190 Other Governing Body Services
23200 Executive Administration Services
23210 Office of the Superintendent Services
23220 Community Relations
23230 Staff Relations and Negotiations

24000 Support Services - School Administration
24100 Office of the Principal Services

25000 Support Services - Business
25100 Direction of Business Support Services
25110 Office of the Business Manager
25200 Fiscal Services
25220 Budgeting
25230 Receiving and Disbursing Funds
25240 Payroll Services
25250 Financial Accounting
25260 Internal Auditing
25270 Property Accounting
25300 Facilities Acquisition and Construction
25310 Service Area Direction
25320 Land Acquisition and Development
25330 Architecture and Engineering
25340 Educational Specifications Development
25350 Building Acquisition, Construction & Improvement
25360 Rent of Land, Buildings and Equipment
25400 Operation and Maintenance of Plant Services
25410 Service Area Direction
25420 Maintenance of Buildings
25430 Maintenance of Grounds
25440 Maintenance of Equipment
25450 Vehicle Maintenance (other than buses)

25460 Security Services
25470 Insurance (other than buses and liability)
25490 Other Operation and Maintenance of Plant
25500 Pupil Transportation Services
25510 Service Area Direction
25520 Vehicle Operation
25530 Monitoring Services
25540 Vehicle Servicing and Maintenance
25550 Purchase of School Buses
25560 Insurance on Buses
25570 Insurance on Pupils
25580 Contracted Transportation Services
25600 Food Services
25610 Service Area Direction
25620 Food Preparation and Dispensing
25630 Food Delivery
25700 Internal Services
25720 Purchasing
25730 Warehousing and Distributing
25740 Printing, Publishing and Duplicating
25800 Textbooks

26000 Support Services - Central
26100 Direction of Central Support Services
26200 Planning, Research, Development and Evaluation
26300 Information Services
26400 Staff Services
26410 Service Area Direction
26420 Employment and Placement
26430 Staff Accounting Services
26440 Inservice Training (non-instructional)
26450 Health Services
26490 Other Staff Services
26500 Statistical Services
26600 Data Processing

29000 Other Support Services

30000 COMMUNITY SERVICES
31000 Direction of Community Services
32000 Community Recreation
33000 Civic Services
36000 Welfare Activities Services
37000 Nonpublic School Pupils Services
39000 Other Community Services

40000 NONPROGRAMMED CHARGES
41000 Payments to Other Governmental Units Within State
41100 Transfer Tuition
41200 Joint Schools
41300 Area Vocational School
41400 Joint Services and Supply

42000 Payments to Other Governmental Units Outside State
49000 Other Nonprogrammed Charges

50000 DEBT SERVICES

51000 Principal of Debt
- 51100 Bonds
- 51300 Emergency Loans
- 51400 School Bus Loans

52000 Interest on Debt
- 52100 Bonds
- 52200 Temporary Loans
- 52300 Emergency Loans
- 52400 School Bus Loans

53000 Lease Rental
- 53100 Buildings
- 53200 Equipment

54000 Advancements and Obligations
- 54300 Civil Aid Bond Obligations

59000 Other Debt Service (Specify)

WESTERN WAYNE SCHOOLS

The following represents the objects used by the Western Wayne Schools for 1976.

100 SALARIES
- 110 Regular Salaries
  - 111 Certified Salaries
  - 112 Non-Certified Salaries
- 120 Temporary Salaries
  - 121 Certified Salaries
  - 122 Non-Certified Salaries
- 130 Overtime Salaries

200 EMPLOYEE BENEFITS
- 210 Public Employees Retirement Fund
- 220 Social Security
- 230 Insurance
  - 231 Workmen's Compensation
  - 232 Group Health
  - 233 Life
- 240 Termination Pay
- 290 Other

300 PURCHASED SERVICES
- 310 Professional and Technical Services
  - 311 Instruction Services
  - 312 Instructional Programs Improvement Services
  - 313 Pupil Services
- 314 314 Staff Services
  - 315 Management Services
  - 316 Data Processing Services
  - 317 Statistical Services
  - 318 Board of Education Services
    - 318.01 Legal Counsel
  - 319 Other Professional and Technical Services
- 320 Property Services
  - 321 Public Utilities Services
    - 321.01 Heat for Buildings, excluding fuel oil
    - 321.02 Water and Sewage
    - 321.03 Light and Power
    - 321.04 Gas (excluding heat)
    - 321.05 Removal of Refuse and Garbage
  - 322 Cleaning Services
  - 323 Repairs and Maintenance Services
    - 323.01 Maintenance Agreements
    - 323.02 Contracted Services
  - 324 Property Insurance
  - 325 Rentals
    - 325.01 Equipment
  - 329 Other Property Services
    - 329.01 Laundry & Dry Cleaning

330 Transportation Services
- 331 Pupil Transportation
- 332 Travel

340 Communication
- 341 Telephone Services
- 342 Postage
- 343 Postage Meter Rental

350 Advertising
360 Printing and Binding
370 Tuition
- 371 Transfer Tuition
- 372 Joint Services

390 Other Purchased Services
- 391 Physical Examinations
- 392 Publications
- 393 Safety

400 SUPPLIES & MATERIALS
- 410 Supplies
- 430 Library Books
- 440 Periodicals
- 490 Other Supplies & Materials

500 CAPITAL OUTLAY
- 510 Land
- 520 Buildings
- 530 Improvements, Other than Buildings
- 540 Equipment
  - 541 New Equipment
  - 542 Replacement
- 550 Vehicles
- 560 Library Books
- 590 Other Capital Outlay

600 OTHER OBJECTS
- 610 Redemption of Principal
- 620 Interest
- 630 Housing Authority Obligations
- 640 Dues and Fees
- 650 Insurance and Judgments
  - 651 Liability Insurance
  - 652 Fidelity Bond Premiums
  - 653 Judgments Against the LEA
  - 659 Other Insurance and Judgments
- 690 Miscellaneous Objects
  - 691 Insurance Refunds

700 TRANSFERS
- 710 Fund Modifications
- 720 Transits
- 790 Other Transfers

WESTERN WAYNE SCHOOLS

The following represents the functions used by the Western Wayne Schools for 1976.

10000 INSTRUCTION
- 11000 Regular Program
  - 11100 Elementary
    - 11102 Kindergarten
    - 11103 Grade 1
    - 11104 Grade 2
    - 11105 Grade 3
    - 11106 Grade 4
    - 11107 Grade 5
    - 11108 Grade 6
    - 11111 Art
    - 11120 Music
      - 11120.01 Vocal Music
      - 11120.02 Instrumental Music
    - 11121 Physical Education and Health
    - 11122 Science (Special 6th Grade)
    - 11180 General Education
      - 11180.03 Homebound Instruction
    - 11189 Co-Curricular
      - 11189.01 Athletics
      - 11189.02 Non-Athletics
  - 11200 Junior High School
    - 11211 Art
    - 11214 English
    - 11216 Home Economics
    - 11217 Industrial Arts
    - 11219 Mathematics
    - 11220 Music
      - 11220.01 Vocal Music
      - 11220.02 Instrumental Music
    - 11221 Physical Education & Health
    - 11222 Science
    - 11223 Social Studies
    - 11280 General Education
      - 11280.01 Teacher Preparation
      - 11280.02 Activities
      - 11280.03 Homebound Instruction
      - 11280.04 Study Hall
    - 11289 Co-Curricular
      - 11289.01 Athletics
      - 11289.02 Non-Athletics
  - 11300 High School
    - 11311 Art
    - 11312 Business
    - 11314 English
    - 11315 Foreign Languages
      - 11315.01 French
      - 11315.02 Spanish
    - 11317 Industrial Arts
    - 11319 Mathematics
    - 11320 Music

11320.01 Vocal Music
11320.02 Instrumental Music
11321 Physical Education and Health
11322 Science
11322.01 Biology
11322.02 Chemistry
11322.03 Physical Science
11322.04 Physics
11323 Social Studies
11324 Vocational
11324.01 Agriculture
11324.02 Home Economics
11324.03 I.C.E.
11324.04 Office Occupations
11324.05 Auto Mechanics
11324.06 Machine Trades
11380 General Education
11380.01 Teacher Preparation
11380.02 Activities
11380.03 Homebound Instruction
11380.04 Study Hall
11389 Co-Curricular
11389.01 Athletics
11389.02 Non-Athletics

12000 Special Programs
12200 Program for Mentally Retarded
12210.01 Elementary
12210.02 Junior High School
12210.03 High School

13000 Adult Education
13900 Other Adult/Continuing Education Programs
13901 Agriculture

14000 Summer School Program
14100 Elementary
14114 English
14300 High School
14313 Driver Education
14314 English
14321 Physical Education and Health

20000 SUPPORTING SERVICES
21000 Support Services - Pupils
21200 Guidance Services
21220 Counseling Services
21250 Records Maintenance Services
21300 Health Services
21340 Nurse Services
21500 Speech Pathology & Audiology Services
21520 Speech Pathology Services

22000 Support Services - Instruction Staff
22200 Educational Media Services
22220 School Library Services
22230 Audiovisual Services

23000 Support Services - General Administration
- 23100 Board of Education Services
  - 23110 Service Area Direction
  - 23150 Legal Services
- 23200 Executive Administration Services
  - 23210 Office of the Superintendent Services
  - 23230 Staff Negotiations Services

24000 Support Services - School Administration
- 24100 Office of the Principal Services

25000 Support Services - Business
- 25300 Facilities Acquisition and Construction Services
  - 25320 Land Acquisition and Development
- 25400 Operation and Maintenance of Plant Services
  - 25410 Service Area Direction
  - 25420 Care & Upkeep of Buildings Services
  - 25430 Care & Upkeep of Grounds
  - 25440 Care & Upkeep of Equipment Services
  - 25450 Vehicle Servicing & Maintenance Services (other than buses
  - 25460 Security Services
  - 25470 Insurance other than buses & liability
  - 25490 Other Operation & Maintenance of Plant Services
    - 25491 Laundry & Dry Cleaning Services
    - 25492 Telephone Services
- 25500 Pupil Transportation Services
  - 25510 Service Area Direction
  - 25520 Vehicle Operation Service
  - 25540 Vehicle Servicing & Maintenance Services
  - 25550 Purchase of School Buses (new)
  - 25560 Insurance on Buses
  - 25570 Insurance on Pupils
  - 25580 Contracted Transportation Services
- 25600 Food Services
  - 25610 Service Area Direction
- 26400 Staff Services
  - 26450 Health Services
  - 26490 Other Staff Services

30000 COMMUNITY SERVICES
- 32000 Community Recreation Services
  - 32100 4-H
  - 32200 Music
  - 32300 Recreation

40000 NONPROGRAMMED CHARGES
- 41000 Payments to Other Governmental Units (within the State)
  - 41100 Transfer Tuition
  - 41400 Joint Service & Supply

49000 Other
- 49100 Insurance Refund

50000 DEBT SERVICES
- 51000 Principal on Debt
- 52000 Interest on Debt
  - 52200 Temporary Loans

INSTRUCTIONAL PROGRAMS

Programs are entities of endeavor, which are planned, scheduled, have allocated resources, are operated and evaluated to accomplish effects or results.

Code	
01	Nursery School
02	Kindergarten
03	Grade 1
04	Grade 2
05	Grade 3
06	Grade 4
07	Grade 5
08	Grade 6
10	Agriculture
11	Art
12	Business
13	Driver Education
14	English
15	Foreign Languages
16	Home Economics
17	Industrial Arts
18	Junior ROTC
19	Mathematics
20	Music
21	Physical Education and Health
22	Science
23	Social Studies
24	Vocational
30	General Education
89	Co-Curricular
90	Other

Cost Center is another term for Operational Unit and is used to designate a unit for which budgets and expenditures may be made. The most obvious example of a cost center is an individual school building, but an administration building, a computer center, or a transportation center can be classified as a cost center. The designation of cost centers will be a local option.

WESTERN WAYNE COST CENTERS

001	Central Elementary School
002	Dublin Elementary School
003	Milton Elementary School
004	Pershing Elementary School
005	Parkway Junior High School
006	Lincoln High School
007	Adm. Bldg.-Lincoln-Parkway Complex
008	Auto Mechanics Shop
009	Vocational Annex
010	Western Wayne Schools (System-wide)
011	Lincoln Gymnasium

CODING STRUCTURE

Requirements for State Reporting
(10 Digits)

Fund	Function	Object
XX	XXXXX	XXX

Reporting at the Local Level
(17 Digits)

Fund	Function	Object	Cost Center
XX	XXXXX.XX	XXX.XX	XXX

Example (a): 01-25420.00-321.03-001

01 - General Fund
25420.00 - Care and Upkeep of Building Services
321.03 - Public Utilities - Light and Power
001 - Central Elementary School

Example (b): 01-11220.01-410-005

01 - General Fund
11220.01 - Music - Vocal Music
410 - Supplies
005 - Parkway Junior High School

Ten digits will be required for reporting to the state. At the local level, a total of seventeen can be used. Two digits can be added to both the function and object numbers, and a three digit cost center number can be established for use by local school corporations. These seven digits are optional, and they will not be required for state reporting.

WESTERN WAYNE SCHOOLS
Crosswalk of Objects

		Handbook II, Revised
100	Administration	
	111	112
	113	111
	114	111
	117	112 122
	122	318.01
	130	410
	140	332 350 360 392 410
200	Instruction	
	211	111
	212	111
	213	111 121
	214	111
	215	111
	216.1	111
	216.3	111
	216.6	111
	216.7	111
	217.1	112
	217.5	112 122
	231.1	430
	231.2	440

200	Instruction, cont.	Handbook II, Revised
	231.3	410
	231.9	410
	232.1	410
	232.2	410
	232.3	410
	232.9	410
	241	410
	241.1	410
	242	410
	261	332
	262	332
	263	410
	264	393
	269	410
400	Health Services	
	412	112
	421	391
	423	410
	424	332
	429	410
500	Pupil Transportation	
	511	111
	512	112
	521	331
	530	550
	541	324

542.....659

561.....410

562.....410

563.....323.02

564.....410

600 Operation of Plant

611.....112
122

619.....112
122

623.....329.01

630.....321.01

641.....321.02

642.....321.03

643.....321.04

644.....341

651.....410

652.....410

660.....323.02

700 Maintenance of Plant

721.....323.02

731.....410

741.....323.01
542

742.....323.01
542

750.....323.02

		Handbook II, Revised
800	Fixed Charges	
	811	220
	821	231 324 651
	822	232 691
	823	652
	832	325.01 343
	853	640
1100	Community Services	
	1111	121
1200	Capital Outlay	
	1223	520
	1232	541 542
	1233	541 542
	1235	541 542
	1239	541 542
1300	Debt Service	
	1322	620
1400	Outgoing Transfer Accounts	
	1411	371
	1414	372

WESTERN WAYNE SCHOOLS
Crosswalk of Objects

Handbook II, Revised	Former Number
111	113
	114
	211
	212
	213
	214
	215
	216.1
	216.3
	216.6
	216.7
	511
112	111
	117
	217.1
	217.5
	412
	512
	611
	619
121	213
	1111
122	117
	217.5
	611
	619
	1111
220	811
231	821 (part)
232	822
240	213
318.01	122
321.01	639
321.02	641
321.03	642
321.04	643
323.01	741 (part)
	742 (part)
323.02	563
	660
	721
	750
324	541
	821
325.01	832 (part)
325.02	Bldg. Fund
329.01	623
331	521
332	140
	261
	262
	424
341	644
342	130
343	832 (part)
350	140 (part)
360	140 (part)
371	1411
372	1414
391	421
392	140 (part)
393	264
410	130
	140 (part)
	231.3
	231.9
	232.1
	232.2
	232.3
	232.9
	241
	241.1
	242
	263
	269
	423
	429
	561
	562
	564
	651
	652
	731
430	231.1
440	231.3
520	1223
541	1232
	1233
	1235
	1239
542	741
	742
	1232
	1233
	1235
	1239
550	530
620	1322
640	853
651	821 (part)
652	823
659	542
691	822

WESTERN WAYNE SCHOOLS
Crosswalk of Functions

100	Administration	Handbook II, Revised
	111	23110
	113	23210
	114	23210 & 25510
	115	25410
	117	23210
	122	23150
	130	23210
	140	23210
200	Instruction	
	211	24100
	213	10000 area
	214	11102
	215	12210.01, 12210.02, & 12210.03
	216	10000 area
	217.1	22220
	217.2	22230
	217.4	10000 area
	217.5	24100
	217.9	10000 area
	231.1	22220
	231.2	22220
	231.3	22220
	231.9	22220
	232.1	22230
	232.2	22230
	232.3	22230
	232.9	22230
	241	10000 area
	242	12210.01, 12210.02, & 12210.03
	243	14114, 14313, 14314, & 14321
	244	14313
	261	10000 area
	262	12000 area
	263	14313
	264	25460
	265	14000 area
	269	10000 area
400	Health Services	
	412	21340
	421	21390
	423	21390
	424	21340
	429	21340 or 21390

500	Pupil Transportation	Handbook II, Revised
	512	25520
	513	25540
	521	25520
	530	25550
	541	25560
	542	25570
	561	25540
	562	25540
	563	25540
	564	25540
	569	25540
600	Operation of Plant	
	611	25420
	619	25420
	622	25420
	623	25491
	629	25420
	630	25420
	641	25420
	642	25420
	643	25420
	644	25492
	649	25420
	651	25420
	652	25450
	660	25420
700	Maintenance of Plant	
	711	25420
	721	25420 & 25440
	722	25440
	731	25420 & 25440
	732	25440
	741	10000 area
	742	20000 area
	750	25420 or 25440
800	Fixed Charges	
	811	26490
	821	25490
	822	26490
	832	23210
	851	25320
	853	23110 & 23210

900	Food Services	Handbook II, Revised
	911	25610
1100	Community Services	
	1111	32100, 32200, & 32300
	1121.1	13901
1200	Capital Outlay	
	1232	23210 & 24100
	1233	10000 area
	1234	25540 & 25550
	1235	25420 & 25440
1300	Debt Service	
	1322	52200
1400	Outgoing Transfer Accounts	
	1411	41000
	1412	41000

Western Wayne Schools
Crosswalk of Functions

Handbook II, Revised	Former Number
10000 area	213
	216
	217.4
	217.9
	241
	261
	269
	741
	1233
11102	214
12000	262
12210.01	215
	242
12210.02	215
	242
12210.03	215
	242
13901	1121.1
14000 area	265
14313	244
	263
20000 area	742
21340	412
	424
	429
21390	421
	423
	429
22220	217.1
	231.1
	231.2
	231.3
	231.9
22230	217.2
	232.1
	232.2
	232.3
	232.9
23110	111
	853
23150	122
23210	113
	114
	117
	130
	140
	832
	853
	1232
24100	211
	217.5
	1232
25320	851
25410	115
25420	611
	619
	622
	629
	630
	641
	642
	643
	649
	651
	660
	711
	721
	731
	750
	1235
25440	721
	722
	731
	732
	750
	1235
25450	652
25460	264
25491	623
25492	644
25510	114
25520	512
	521
25540	513
	561
	562
	563
	564
	569
	1234
25550	530
	1234
25560	541
25570	542
25610	911
26490	811
26490	822
32100	1111
32200	1111
32300	1111
41000	1411
	1412
52200	1322

Exhibit A

Western Wayne Schools
Examples of Breakdown of Teachers' Salaries
for Budget Preparation*

			1	2	3	4
Name	Program	Cost Center	Percent of Total Salary	Salary By Program	Salary Excluding Extracurricular	Total A Salary
Kindergarten Teacher	11102	002	100	9,350	9,350	9,350
Teaching Principal	11103 24100	001 001	.40 .60	6,800 10,200	17,000	17,000
Elementary Music Teacher	11120.01 11120.01 11120.01 11120.01 11189.02	001 002 003 004 010(1)	.33 .31 .05 .28 .03	4,658 4,384 685 3,973 400	13,700	14,100
High School Teacher	11311 11380.01 11380.02 11389.02	006 006 006 010	.75 .15 .08 .02	10,549 2,055 1,096 280	13,700	13,980

(1) All extracurricular programs are recorded in the system-wide cost center (010).

Examples of Breakdown of Teachers' Salaries
By Payroll for Posting*

			5	6	7
Name	Program	Cost Center	Percent of Total Salary	Gross(2) Pay	Total
Kindergarten Teacher	11102	002	100	389.58	389.58
Teaching Principal	11103 24100	001 001	.40 .60	283.33 425.00	708.33
Elementary Music Teacher	11120.01 11120.01 11120.01 11120.01 11189.02	001 002 003 004 010	.33 .31 .05 .28 .03	193.87 182.13 29.37 164.50 17.63	587.50
High School Teacher	11311 11380.01 11380.02 11389.02	006 006 006 010	.75 .15 .08 .02	436.88 87.37 46.60 11.65	582.50

(2) Based on 24 pays.

* See page 35 for explanation.

Exhibit B

WESTERN WAYNE SCHOOLS

Program Budget Workshop

005 - Parkway Jr. High School
Cost Center

11214 - English
Program

1976 Budget
Date

Initials

OBJECT	OBJECT NAME AND ITEM DESCRIPTION	AMOUNT	OBJECT
111	Certified Salaries	11,723	111
112	Non-Certified Salaries		112
121	Certified Salaries - Temporary *		121
323.01	Maintenance Agreements		323.01
323.02	Contracted Services	20	323.02
332	Travel	80	332
410	Supplies	150	410
430	Books & Repairs	225	430
440	Periodicals	89	440
541	Capital Outlay - New Equipment	150	541
		12,437	

C.C. - 005

Program - 11214 - English

* Substitute Teachers

Exhibit C

WESTERN WAYNE SCHOOLS

Program Budget Worksheet

006 - Lincoln High School
Cost Center

1976 Budget
Date

22220 - School Library Services
Program

Initials

OBJECT	OBJECT NAME AND ITEM DESCRIPTION	AMOUNT	OBJECT
111	Certified Salaries	14,081.00	111
112	Non-Certified Salaries		112
121	Certified Salaries - Temporary		121
323.01	Maintenance Agreements	50.00	323.01
323.02	Contracted Services		323.02
332	Travel		332
410	Supplies	225.00	410
430	Books & Repairs	3,000.00	430
440	Periodicals	330.00	440
541	Capital Outlay - New Equipment		541
		17,686.00	

Program - 22220 - School Library Services

C.C. - 006

Exhibit D

Program Budget Worksheet

010 - Western Wayne Schools
Cost Center

1976 Budget
Date

23210 - Office of Superintendent
Program

Initials

ACCOUNT	ACCOUNT NAME AND ITEM DESCRIPTION	AMOUNT	ACCOUNT
111	Certified Salaries	36,000	111
112	Non-Certified Salaries	20,384	112
323.01	Maintenance Agreements	4,000	323.01
323.02	Contracted Services	1,500	323.02
332	Travel	1,500	332
342	Postage	1,500	342
343	Postage Meter Rental	300	343
350	Advertising	500	350
360	Printing	500	360
392	Publications	500	392
410	Supplies	2,500	410
541	Capital Outlay - New Equipment	3,500	541
		72,684	

Exhibit E

WESTERN WAYNE SCHOOLS

Program Budget Worksheet

001 - Central Elementary School
Cost Center

1976 Budget
Date

24100 - Sch. Adm. - Office of the Principal Services
Program

Initials

OBJECT	ACCOUNT NAME AND ITEM DESCRIPTION	AMOUNT	OBJECT
111	Certified Salaries	10,200	111
112	Non-Certified Salaries	3,525	112
323.01	Maintenance Agreements	150	323.01
323.02	Contracted Services	250	323.02
332	Travel		332
410	Supplies	1,000	410
430	Books & Repairs		430
440	Periodicals		440
541	Capital Outlay - New Equipment	400	541
		15,525	

C.C. - 001

Program - 24100 - Sch. Adm. - Office of the Principal Services

Exhibit F

Program Budget Worksheet

010 - Western Wayne Schools
Cost Center

1976 Budget
Date

25420 - Care & Upkeep of Building's Services
Program

Initials

OBJECT	OBJECT NAME AND ITEM DESCRIPTION	AMOUNT	OBJECT
112	Non-Certified Salaries	84,378	112
122	Non-Certified Salaries - Temporary	2,500	122
321.01	Heat for Buildings, excluding fuel oil	30,000	321.01
321.02	Water & Sewage	5,000	321.02
321.03	Light & Power	30,000	321.03
321.04	Gas (excluding heat)	3,000	321.04
323.02	Contracted Services	10,000	323.02
410	Supplies	18,000	410
541	Capital Outlay - New Equipment	1,500	541
		184,378	

C.C. - 010

Program - 25420 - Care & Upkeep of Buildings Services

Exhibit C

Western Wayne Schools

The following represents a sample claim as used by the Western Wayne Schools in 1976.

CLAIM NO 1234 WARRANT NO 4321

IN FAVOR OF

ABC Corporation

$ 2,296.17

DISTRIBUTION OF CLAIM

ACCT.NO	CODE	AMOUNT
11312-323.01-006		$ 1,205.21
11314-323.01-006		33.23
11317-323.01-006		38.97
11324.04-323.01-006		495.83
21220-323.01-006		48.97
22220-323.01-006		48.97
23210-323.01-010		146.91
24100-323.01-001		48.97
	002	48.97
	003	48.97
	004	48.97
	005	48.97
	006	33.23
		2,296.17
	TOTAL	

Exhibit H

The following represents a sample purchase order as used by the Western Wayne Schools in 1976.

Please complete enclosed Claim Form No. 505 and return with your invoice. Payment cannot be made until said claim is received.

PURCHASE ORDER

WESTERN WAYNE SCHOOLS
P. O. BOX 109
CAMBRIDGE CITY, INDIANA 47327

№ 1814

This Number Must be on Invoices, Claim and Delivery Memos.

DATE April 1, 1976

TO XYZ Company
123 South Main Street
Fort Wayne, Indiana 46802

11111-410-001 – 30.34
002 – 30.35
003 – 58.02
11211-410-005 – 30.04

SHIP TO
23210-410-010 – 10.54
24100-410-001 – 168.46
002 – 293.72
003 – 517.54

Western Wayne Schools
Administration Building
Cambridge City, Indiana 47327
24100-410-004 – 64.93
005 – 183.28
006 – 142.73

CHARGE TO APPROPRIATION FOR See above

APPROPRIATION NUMBER See above

QUANTITY	CAT. No.	DESCRIPTION	UNIT PRICE	AMOUNT
		PRICES ARE PER YOUR BID QUOTATION RECEIVED March 10, 1975		
16 gross		Chalk, White, Dustless	1.35 gr.	21.60
6 gross		Chalk, Yellow, Dustless	1.42 gr.	8.52
156		Erasers, Blackboard 5" felt	.34 ea.	53.04
50 pkgs.		File Cards, 3 x 5 Plain	.19 pkg.	9.50
37 pkgs.		File Cards, 3 x 5 Ruled	.19 pkg.	7.03
25 boxes		File Folders, Manila, 3rd Cut, Med. Wt.	2.65 box	66.25
144 each		Elmers Glue, 4 oz. bottle	.27 ea.	38.88
10 gals.		Elmers Glue, Gallon	3.25 ea.	32.50
216		Markers, Felt Tip Sanfords #500 BLACK	.20 ea.	43.20
168		Markers, Felt Tip Sanfords #500 BLUE	.20 ea.	33.60

This order issued in compliance with CHAPTER 99, ACTS OF 1945 and Acts amendatory thereof and supplemental thereto.

TOTAL AMOUNT OF ORDER $1,529.95

ORDERED BY 42

Assistant Superintendent
TITLE

DESIGNATE COST CENTERS:

These will be Operational Units for which budgets and expenditures may be made. They will be assigned numbers of three digits, i.e., 001, 002, etc.

DETERMINE FUNCTIONS:

The function number will incorporate the local program numbers applicable to each individual corporation's needs - based on Handbook II, Revised. On a seven-digit basis, the last two numbers will indicate those programs which are unique to that particular school corporation.

LIST OBJECTS

There are seven major categories as found in Handbook II, Revised: Salaries, Employee Benefits, Purchased Services, Supplies and Materials, Capital Outlay, Other Objects and Transfers.

CROSSWALK THE ACCOUNTS:

Make a chart listing old account numbers and the corresponding number under the new Program Accounting System for functions and objects. Also, make a chart listing the new program account numbers in numerical sequence, with the corresponding numbers of the present accounting system. (See Charts 1 thru 4).

BUDGET PREPARATION: (Exhibit A)

1. Break down teachers' salaries by program. Using a schedule which accounts for the teacher's entire day, determine the percentage of time alloted to each subject or activity, including preparation period, study hall, and etc., but excluding lunch time and extracurricular activities. (This percentage does not appear on Exhibit A.)

2. Apply this percentage to base salary (salary excluding extracurricular - column 3) to determine the salary by program (column 2).

3. List in column 2 exact amount paid for extracurricular duties.

4. Add total of extracurricular amounts to base salary in column 3; place total in column 4.

5. Divide each amount in column 2 by column 4 to determine percentage of each program to total salary and place percentage in column 1.

6. To prepare payroll: a) divide column 4 by number of pay days per year and place amount in column 7. b) column 5 is the same as column 1. c) apply percentage in column 5 to column 7 to obtain column 6--the amount charged to each program each pay day.